

December 12, 2005

Publication 1346 Part I - File Specification Changes #6

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing - These changes are effective immediately.

Attached are updated changes for:

Form 2106 highlight was revised.

Section 3 Acknowledgement File Format

Subsection 2 (4) ACK Recap Record SEQ 0075 was deleted.
The byte count was changed from 0126 to 0120.

ERC 0737	Changed SEQ from 0147 to SEQ 0660
ERC 0738	Changed SEQs 0150 and 0145 to SEQs 0680 and 0675
ERC 0739	Changed SEQs 0180 and 0170 to SEQs 0770 and 0740
ERC 0740	Changed SEQ from 0190 to SEQ 0780
ERC 0741	Changed SEQs from 0200 and 0205 to SEQs 0790 and 0800
ERC 0742	Changed SEQs 0230 and 0390 to SEQs 0850 and 1110
ERC 0743	Deleted old SEQs and added new SEQs

HIGHLIGHTS FOR TAX YEAR 2005 continued

Federal/State e-file

The number of Unformatted Records will be increased from 9 to 25 for the States. New menu option for State Retrieval Access "Show State Return Menu". The state acknowledgment file reference name will have the format MMDDNN.Sss.

RAL Indicator Changed

The RAL Indicator is a required field for Forms 1040, 1040A and 1040EZ. The field description for the RAL Indicator (SEQ 1465) has changed to the following:

- "0" = No Bank Product (No bank product was issued)
- "1" = Pre-Refund Products or a Loan Product similar to RAL (Money borrowed by a taxpayer, from a lender, based on the taxpayer's anticipated income tax refund)
- "2" = Post-Refund Products, Non-Loan Product similar to RAC (Taxpayers may choose this product to have preparers and other fees deducted from their refund instead of paying them up front. This choice uses direct deposit into a bank account usually set up by the preparer at a participating bank. The taxpayer is issued their refund after the IRS deposits it and the preparer has subtracted his/her fees).

NOTE: Error Reject Code 0299 has been revised to reflect this change.

Form 1040

For Tax Year 2005, a new field was added to the Form 1040 electronic record layout to identify disaster returns filed electronically.

Form 2106 - Because of changes in the Form 2106 instructions, we will be allowing the filing of two Forms 2106 per taxpayer (see also Attachment 11). Therefore each taxpayer (Primary & Secondary) could have up to two Forms 2106 or 1 Form 2106-EZ. HOWEVER, it is imperative that when both spouses are filing Form(s) 2106/2106-EZ, the Form(s) 2106/2106-EZ for the primary taxpayer MUST precede the Form(s) 2106/2106-EZ for the secondary taxpayer. ||

Form 4136 - Because of extensive forms changes for Form 4136, the record layouts this form have been completely revised and there have been major changes/additions to the Error Reject Codes for this form.

Form 8609 - Because of changes in the way this form will be processed, it will no longer be accepted electronically. This form will only be filed (on paper) every fifteen years.

Schedule A (Form 8609-A) and Form 8884 - are obsolete and will no longer be accepted electronically.

Form 8453/8453-OL

Two Submission Processing Centers will process TY2005 Forms 8453 (*U.S. Individual Income Tax Declaration for an IRS e-file Return*) and Forms 8453-OL (*U.S. Individual Income Tax Declaration for an IRS e-file Online Return*). Andover will process forms for returns transmitted to Andover and Kansas City. Austin will process forms for returns transmitted to Austin, Fresno and Philadelphia. A return accepted with an electronic signature method (PIN) does not require submission of a Form 8453/8453-OL.

SECTION 3 - ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record

Field Identification No.	Form Ref.	Length	Field Description
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		Byte Count	4 "0120"
		Start of Record Sentinel	4 Value "*****"
0000		Record ID	6 "RECAPb"
0010		Filler	8 Blank
0020		Total EFT Count	6 N
0030		Total Return Count	6 N, Range = (000001 999999)
0040		Electronic Transmitter Identification Number (ETIN)	7 N (includes Transmitter's Use Code)
0050		Julian Day of Transmission	3 N (Must be the same as on the TRANA record)
0060		Transmission Sequence	2 N
0070		Total Accepted Returns	6 IRS USE ONLY -
0080		Total Duplicated Returns	6 IRS USE ONLY
0090		Total Rejected Returns	6 IRS USE ONLY
0100		Total Duplicated EFT	6 IRS USE ONLY
0110		IRS Computed EFT Count	6 IRS USE ONLY
0120		IRS Computed Return Count	6 IRS USE ONLY
0130		Total State-Only Return Count	6 N Range = (000001 999999)
0135		Total Accepted State-Only Returns	6 N Range = (000001 999999)
0137		Filler	5 Blank
0140		Acknowledgement File Name (GTX Key)	20 AN
		Record Terminus Character	1 Value "#"

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0737	o Form 3800 - If Current Year Credit for Contributions (SEQ 0660) is significant, then Form 8847 must be present.	
0738	o Form 3800 - If Current Year Trans-Alaska Pipeline Credit (SEQ 0680) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 0675) must equal "STMbnn".	
0739	o Form 3800 - If Passive Activity Credits (SEQ 0770) is significant, then Passive Activity Credits (SEQ 0770) must not be greater than Current Year General Business Credit (SEQ 0740).	
0740	o Form 3800 - If Subtract Line 3 from Line 2 (SEQ 0780) is significant, then Subtract Line 3 from Line 2 (SEQ 0780) must not be less than zero.	
0741	o Form 3800 - If Passive Activity Credits Allowed (SEQ 0790) is significant, then Form 8582-CR must be present unless Passive Activity from Publicly Traded Partnership (SEQ 0800) contains "X" .	
0742	o Form 3800 - If Tentative General Business Credit (SEQ 0850) and Net Income Tax (SEQ 0110) both contain an entry greater than zero, then Form 6251 must be present.	
0743	o Form 3800 - The following fields must be positive: SEQs 0020, 0030, 0040 , 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0540 , 0550 , 0560 , 0570 , 0580 , 0590 , 0660 , 0680 , 0690 , 0705 , 0770 , 0790 , and 0810 .	